

COUNTY OF FRESNO, CALIFORNIA  
GRANTS FUNDED BY THE STATE OF  
CALIFORNIA, OFFICE  
OF EMERGENCY SERVICES

FINANCIAL SCHEDULES

For the Year Ended June 30, 2008





BARTIG, BASLER & RAY, LLP

A GALLINA LLP COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON  
SCHEDULE OF THE CALIFORNIA OFFICE OF EMERGENCY SERVICES AND  
DEPARTMENT OF CORRECTIONS AND REHABILITATION PROGRAMS**

To the Board of Supervisors and Grand Jury  
County of Butte  
Oroville, California

We have audited the financial statements of the government activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Butte, California, as of and for the year ended June 30, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated February 10, 2009. We have also audited the accompanying Schedules of Costs Claimed and Accepted and Statement of Approved Budget and Cumulative Expenditures of the Office of Emergency Services and Department of Corrections and Rehabilitation Programs (the "Financial Statements") for the grants awarded by the State of California, Office of Emergency Services (OES) and Department of Corrections and Rehabilitation (DCR), as noted below:

<u>Award Number</u>	<u>Audit Period</u>
DC07100040	7/1/07 – 6/30/08
MS07170040	7/1/07 – 6/30/08
VW07260040	7/1/07 – 6/30/08
VB07050040	7/1/07 – 6/30/08
CSA 106-07	7/1/07 – 6/30/08

The Financial Statements are the responsibility of the County of Butte. Our responsibility is to express an opinion on the Financial Statements of the program based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards* issued by the Comptroller General of the United States; *Office of Emergency Services Recipient Handbook*; and the Department of Corrections and Rehabilitation *Grant Administration and Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Financial Statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as, evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.



To the Board of Supervisors and Grand Jury  
County of Butte

In our opinion, the Financial Statements referred to above present fairly, in all material respects, the County's cumulative expenditures and the costs claimed and accepted for the period July 1, 2007 through June 30, 2008 in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the California Office of Emergency Services, the California Department of Corrections and Rehabilitation, the United States Department of Justice and Butte County's management and is not intended to be, and should not be, used by anyone other than these specified parties.

BARTIG, BASLER & RAY, LLP  
A GALLINA LLP Company

*Bartig, Basler & Ray, LLP*

Roseville, California  
February 9, 2009





BARTIG, BASLER & RAY, LLP

A GALLINA LLP COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS  
ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE GRANTS  
AWARDED BY THE CALIFORNIA OFFICE OF EMERGENCY SERVICES AND  
DEPARTMENT OF CORRECTIONS AND REHABILITATION PROGRAMS AND  
ON INTERNAL CONTROL OVER COMPLIANCE**

To the Board of Supervisors and Grand Jury  
County of Butte  
Oroville, California

Compliance

We have audited the compliance of the County of Butte with the types of compliance requirements described in the Office of Emergency Services *Recipient Handbook* and the Department of Corrections and Rehabilitation *Grant Administration and Audit Guide* that are applicable to programs listed in the accompanying Schedules of the Office of Emergency Services and Department of Corrections and Rehabilitation Programs (the "Programs") for the year ended June 30, 2008. Compliance with the requirements of laws, regulations, contracts, and grants applicable to these Programs is the responsibility of the County of Butte's management. Our responsibility is to express an opinion on the County of Butte's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the Office of Emergency Services *Recipient Handbook*, and the Department of Corrections and Rehabilitation *Grant Administration and Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the Programs occurred. An audit includes examining, on a test basis, evidence about County of Butte's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County of Butte's compliance with those requirements.

In our opinion, the County of Butte complied, in all material respects, with the requirements referred to above that are applicable to the Programs for the year ended June 30, 2008.





COUNTY OF FRESNO, CALIFORNIA  
GRANTS FUNDED BY THE STATE OF CALIFORNIA,  
OFFICE OF EMERGENCY SERVICES  
For the Year Ended June 30, 2008

---

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report.....	1
FINANCIAL SCHEDULES:	
Schedule of Source and Status of Cash .....	4
Schedule of Budget and Expenditures .....	6
Notes to Financial Schedules .....	8
OTHER AUDITOR'S REPORTS:	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Schedules Performed in Accordance with <i>Government Auditing Standards</i> .....	9
Status of Prior Year Findings and Recommendations .....	11





## Independent Auditor's Report

The Board of Supervisors  
of the County of Fresno, California

We have audited the accompanying Schedule of Source and Status of Cash and the related Schedule of Budget and Expenditures of the County of Fresno, California (County) Grants funded by the State of California, Office of Emergency Services (OES) for the year ended June 30, 2008. These financial schedules are the responsibility of the County's Management. Our responsibility is to express an opinion on these financial schedules based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and certain provisions of the OES Grant Recipient Handbook. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial schedules are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial schedules. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note A, the County prepares the accompanying financial schedules, referenced above, for the purpose of complying with the audit requirements of OES, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial schedules referenced above present fairly, in all material respects, the financial operations of the County's Grants funded by OES for the year ended June 30, 2008, on the basis of accounting described in Note A.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2008, on our consideration of the County's internal control over financial reporting of the grants and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide opinions on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

This report is intended solely for the information and use of County management, Board of Supervisors of the County of Fresno, and the OES. However, this report is a matter of public record and its distribution is not limited.

*Price Paige & Company*

December 12, 2008  
Clovis, California

*THIS PAGE IS LEFT BLANK INTENTIONALLY.*

## FINANCIAL SCHEDULES

**COUNTY OF FRESNO, CALIFORNIA  
GRANTS FUNDED BY THE STATE OF CALIFORNIA,  
OFFICE OF EMERGENCY SERVICES  
SCHEDULE OF SOURCE AND STATUS OF CASH  
For the Year Ended June 30, 2008**

GRANT PROGRAMS*	A	B	C	D	E	F	G	H
<b>BUDGETS:</b>								
Federal	\$ 110,000	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -
State	-	768,890	-	385,491	-	-	-	-
Local	36,667	-	-	-	-	-	-	-
Prior period grant balance available	-	-	172,926	-	-	50,273	93,000	47,000
Total budget	146,667	768,890	172,926	385,491	120,000	50,273	93,000	47,000
<b>EXPENDITURES-</b>								
<b>REIMBURSEMENTS:</b>								
Requested and received	109,831	720,843	68,765	220,737	-	19,152	-	-
Requested but not yet received	169	47,547	-	144,157	42,685	-	-	-
Local expenditures	36,667	-	-	-	-	-	-	-
Total expenditures	146,667	768,390	68,765	364,894	42,685	19,152	-	-
<b>GRANT BALANCE AVAILABLE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77,315</u>	<u>\$ 31,121</u>	<u>\$ 93,000</u>	<u>\$ 47,000</u>
<b>GRANT FUNDS NOT USED</b>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 104,161</u>	<u>\$ 20,597</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\*Key to grant programs

District Attorney's Office

- A. Violence Against Women Vertical Prosecution Grant Number VV07030100
- B. Central Valley Rural Crime Prevention Program Grant Number RU07090100
- C. Career Criminal Prosecution Program Grant Number VB06040100
- D. Career Criminal Prosecution Program Grant Number VB07050100
- E. Project Safe Neighborhood Program Grant Number US07020100
- F. Multi-Agency Gang Enforcement Consortium Grant Number MA01010100
- G. Multi-Agency Gang Enforcement Consortium Grant Number MA02010100
- H. Multi-Agency Gang Enforcement Consortium Grant Number MA03010100
- I. Multi-Agency Gang Enforcement Consortium Grant Number MA07030100

Probation Department

- J. Violent Offender Intensive Supervision Endeavor Grant Number PU07050100
- K. Violent Offender Intensive Supervision Endeavor Grant Number PU06050100
- L. Victim Witness Assistance Program Grant Number VW07260100
- M. Comprehensive Elder Abuse Program Grant Number EA07080100
- N. Comprehensive Elder Abuse Program Grant Number EA06070100

Sheriff Department

- O. Anti-Drug Abuse Enforcement Program Grant Number DC07180100
- P. CAL-MMET Program Grant Number MH07120100
- Q. Marijuana Suppression Program Grant Number MS07120100

See accompanying notes to financial schedules.

COUNTY OF FRESNO, CALIFORNIA  
GRANTS FUNDED BY THE STATE OF CALIFORNIA,  
OFFICE OF EMERGENCY SERVICES  
SCHEDULE OF SOURCE AND STATUS OF CASH  
For the Year Ended June 30, 2008

I	J	K	L	M	N	O	P	Q	TOTAL
\$ -	\$ 83,313	\$ -	\$ 305,412	\$ 100,388	\$ -	\$ 528,869	\$ -	\$ 177,169	\$ 1,425,151
93,000	-	-	361,133	-	-	-	1,797,311	-	3,405,825
-	27,771	-	-	25,097	-	-	-	-	89,535
-	-	30,276	-	-	41,748	-	-	-	435,223
93,000	111,084	30,276	666,545	125,485	41,748	528,869	1,797,311	177,169	5,355,734
64,563	30,896	21,459	456,670	39,073	37,455	502,102	1,323,636	177,169	3,792,351
28,028	29,906	-	209,825	20,047	-	26,767	473,675	-	1,022,806
-	23,334	7,153	-	21,930	6,950	-	-	-	96,034
92,591	84,136	28,612	666,495	81,050	44,405	528,869	1,797,311	177,169	4,911,191
\$ -	\$ 26,948	\$ -	\$ -	\$ 44,435	\$ -	\$ -	\$ -	\$ -	\$ 319,819
\$ 409	\$ -	\$ 1,664	\$ 50	\$ -	\$ (2,657)	\$ -	\$ -	\$ -	\$ 124,724

See accompanying notes to financial schedules.

COUNTY OF FRESNO, CALIFORNIA  
GRANTS FUNDED BY THE STATE OF CALIFORNIA,  
OFFICE OF EMERGENCY SERVICES  
SCHEDULE OF BUDGET AND EXPENDITURES  
For the Year Ended June 30, 2008

GRANT PROGRAMS*	A	B	C	D	E	F	G	H
BUDGETS	\$ 146,667	\$ 768,890	\$ 172,926	\$ 385,491	\$ 120,000	\$ 50,273	\$ 93,000	\$ 47,000
EXPENDITURES TO DATE:								
Federal/State:								
Personal services	110,000	768,390	48,937	332,425	42,685	-	-	-
Operating	-	-	19,828	32,469	-	19,152	-	-
Equipment	-	-	-	-	-	-	-	-
Local:								
Personal services	36,667	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-
Total expenditures	146,667	768,390	68,765	364,894	42,685	19,152	-	-
GRANT BALANCE AVAILABLE	\$ -	\$ -	\$ -	\$ -	\$ 77,315	\$ 31,121	\$ 93,000	\$ 47,000
GRANT FUNDS NOT USED	\$ -	\$ 500	\$ 104,161	\$ 20,597	\$ -	\$ -	\$ -	\$ -

\*Key to grant programs

District Attorney's Office

- A. Violence Against Women Vertical Prosecution Grant Number VV07030100
- B. Central Valley Rural Crime Prevention Program Grant Number RU07090100
- C. Career Criminal Prosecution Program Grant Number VB06040100
- D. Career Criminal Prosecution Program Grant Number VB07050100
- E. Project Safe Neighborhood Program Grant Number US07020100
- F. Multi-Agency Gang Enforcement Consortium Grant Number MA01010100
- G. Multi-Agency Gang Enforcement Consortium Grant Number MA02010100
- H. Multi-Agency Gang Enforcement Consortium Grant Number MA03010100
- I. Multi-Agency Gang Enforcement Consortium Grant Number MA07030100

Probation Department

- J. Violent Offender Intensive Supervision Endeavor Grant Number PU07050100
- K. Violent Offender Intensive Supervision Endeavor Grant Number PU06050100
- L. Victim Witness Assistance Program Grant Number VV07260100
- M. Comprehensive Elder Abuse Program Grant Number EA07080100
- N. Comprehensive Elder Abuse Program Grant Number EA06070100

Sheriff Department

- O. Anti-Drug Abuse Enforcement Program Grant Number DC07180100
- P. CAL-MMET Program Grant Number MH07120100
- Q. Marijuana Suppression Program Grant Number MS07120100

See accompanying notes to financial schedules.



COUNTY OF FRESNO, CALIFORNIA  
GRANTS FUNDED BY THE STATE OF CALIFORNIA,  
OFFICE OF EMERGENCY SERVICES  
SCHEDULE OF BUDGET AND EXPENDITURES  
For the Year Ended June 30, 2008

I	J	K	L	M	N	O	P	Q	TOTAL
\$ 93,000	\$ 111,084	\$ 30,276	\$ 666,545	\$ 125,485	\$ 41,748	\$ 528,869	\$ 1,797,311	\$ 177,169	\$ 5,355,734
-	60,802	19,416	648,133	56,368	26,178	392,381	1,452,790	113,388	4,071,893
92,591	-	2,043	18,362	2,752	11,277	136,488	344,521	63,781	743,264
-	-	-	-	-	-	-	-	-	-
-	23,334	6,472	-	21,930	6,950	-	-	-	95,353
-	-	681	-	-	-	-	-	-	681
-	-	-	-	-	-	-	-	-	-
92,591	84,136	28,612	666,495	81,050	44,405	528,869	1,797,311	177,169	4,911,191
\$ -	\$ 26,948	\$ -	\$ -	\$ 44,435	\$ -	\$ -	\$ -	\$ -	\$ 319,819
\$ 409	\$ -	\$ 1,664	\$ 50	\$ -	\$ (2,657)	\$ -	\$ -	\$ -	\$ 124,724

See accompanying notes to financial schedules.

COUNTY OF FRESNO, CALIFORNIA  
GRANTS FUNDED BY THE STATE OF CALIFORNIA,  
OFFICE OF EMERGENCY SERVICES  
NOTES TO FINANCIAL SCHEDULES  
For the Year Ended June 30, 2008

---

**NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

The State of California, Office of Emergency Services (OES) provides grants to local governments for a variety of law enforcement, criminal prosecution, crime prevention and victims' services. Revenues and expenditures related to the County's OES programs are included in the County of Fresno, California's (County) basic financial schedules and are accounted for within the General Fund.

**Financial Schedule Presentation**

The financial schedules are prepared in accordance with the method of accounting required by OES. They present the information requested by OES and, therefore, do not purport to reflect financial position or results of operations in accordance with accounting principles generally accepted in the United States of America.

**Basis of Accounting**

Revenue is recognized when grants and reimbursements are received from the State. Expenditures are recognized as disbursed and are claimed subject to the approved budget limitations by cost category.

**NOTE B – LOCAL MATCH**

Certain OES grants require the County to match grant funds from sources other than state or federal monies. The match claimed by the County represents services provided by County personnel. The County determined the value of these services in accordance with the OES grant agreements.

**NOTE C – GRANTS AND REIMBURSEMENTS**

Of the \$4,911,191 total claimed by the County for expenditures incurred, \$3,792,351 has been reimbursed by the State, \$96,034 was for local expenditures, and the remaining \$1,022,806 was receivable at year-end.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL SCHEDULES PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Board of Supervisors  
of the County of Fresno, California

We have audited the financial schedules of the County of Fresno, California (County) Grants funded by the State of California Office of Emergency Services (OES) for the year ended June 30, 2008, and have issued our report thereon dated December 12, 2008. Our report contained an explanatory paragraph describing the County's policy of preparing the financial schedules in accordance with the instructions from OES, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and certain provisions of the OES Grant Recipient Handbook.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting, as it relates to the grants, in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of County management, Board of Supervisors of the County of Fresno, and the Office of Emergency Services. However, this report is a matter of public record and its distribution is not limited.

*Price Page & Company*

December 12, 2008  
Clovis, California

COUNTY OF FRESNO, CALIFORNIA  
GRANTS FUNDED BY THE STATE OF CALIFORNIA  
OFFICE OF EMERGENCY SERVICES  
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS  
For the Year Ended June 30, 2008

---

07-1 UNTIMELY SUBMISSION OF PROGRESS REPORT – PROBATION DEPARTMENT

Condition:

During our audit, we noted that the OES Final Progress Reports for the following grants, listed below, were not submitted to OES in accordance with OES filing deadlines.

<u>Grant Award Number</u>	<u>Reporting Period</u>
PU05040100	10/01/05 – 09/30/06
VW06250100	07/01/06 – 12/31/06
EA06070100	10/01/06 – 12/31/06
EA06070100	10/01/06 – 03/31/07

Cause:

Policies and procedures had not yet been implemented to ensure that OES Progress Reports were submitted to OES in accordance with grantor specifications (30 calendar days after end of the reporting period).

Criteria:

Section 10120 of the Office of Emergency Services 2006 Recipient Handbook.

Effect:

Noncompliance with the OES grant recipient handbook may jeopardize future funding from the Grantor.

Recommendation:

We recommend that management should establish policies and procedures to ensure that OES Progress Reports are submitted to OES in accordance with Grantor specifications.

Management Response:

Probation concurs with recommendation and will implement. Management will ensure current policies requiring timely submittal of progress reports will be enforced.

Status

No similar finding in the current year.

COUNTY OF FRESNO, CALIFORNIA  
GRANTS FUNDED BY THE STATE OF CALIFORNIA  
OFFICE OF EMERGENCY SERVICES  
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS  
For the Year Ended June 30, 2008

---

**07-2 INCORRECT PERCENTAGE OF SALARIES BEING CLAIMED – SHERIFF'S DEPARTMENT**

Condition:

During our audit, we noted that 100% of salaries for a Lieutenant and an accountant were being paid out of Grant No. MH05050100; however, both positions perform work for multiple grants.

Cause:

This is the only grant that is large enough to fund these positions even though work is done on all grants. OES has never required the department to split the positions between the grants or claim a more accurate percentage on this grant based on time actually worked.

Criteria:

Sections 2172 and 11331 of the Office of Emergency Services 2006 Recipient Handbook.

Effect:

Noncompliance with the OES grant recipient handbook may jeopardize future funding from the Grantor.

Recommendation:

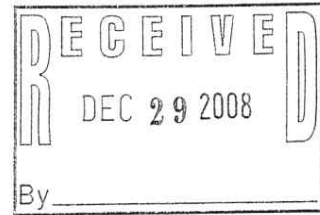
We recommend that management establish policies and procedures to track actual hours spent on each grant so that quarterly reimbursements more accurately reflect hours worked on this grant.

Management Response:

Existing procedures insured that the approved OES budget was not exceeded because less than 62% of the Salary and Benefit expenses incurred for the Lieutenant and accountant were claimed for the work on this grant. Our accountant has established a procedure that quarterly reimbursements will reflect the percent requested on the award for the Lieutenant and accountant's actual hours worked on this grant.

Status

No similar finding in the current year.



December 23, 2008

Governor's Office of Emergency Services  
Grants Management Branch  
3650 Schriever Avenue  
Mather, California 95655

Enclosed is one bound copy and one unbound copy of the Financial Schedules Report for the County of Fresno, State of California Office of Emergency Services (OES) as of June 30, 2008. In addition, per your request, enclosed are copies of the Management Representation Letters from the County of Fresno's Sheriff's Department, County of Fresno's Probation Department, and the County of Fresno's District Attorney's Office.

Please feel free to contact us with any questions or if we can assist you with anything else.

Thank you,

A handwritten signature in cursive script that reads 'Carolyn S. Howerton'.

Carolyn S. Howerton  
Audit Administrative Assistant

Enclosures







Margaret Mims  
Sheriff  
Fresno County Sheriff's Department

---

December 12, 2008

Price, Paige & Company  
Accountancy Corporation  
677 Scott Avenue  
Clovis, CA 93612

We are providing this letter in connection with your audit(s) of the financial statements of County of Fresno, State of California of Office of Emergency Services (OES) as of June 30, 2008 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the Schedule of Source and Status of Cash, and the Schedule of Budget and Expenditures in accordance with the instructions of the State of California Office of Emergency Services. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with the instructions of the OES. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, and preventing and detecting fraud.

We confirm, to the best of our knowledge and belief, as of December 8, 2008, the following representations made to you during your audit(s).

- 1) The financial statements referred to above are fairly presented in conformity with the instructions of the OES.
- 2) We have made available to you all financial records and related data and all audit or relevant monitoring reports, if any, received from funding sources.
- 3) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 4) There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements or the schedule of expenditures of federal awards.
- 5) We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
- 6) We have no knowledge of any fraud or suspected fraud affecting the entity involving:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.
- 7) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.





Margaret Mims  
Sheriff  
Fresno County Sheriff's Department

---

- 8) We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of the audit being undertaken and the corrective actions taken to address significant findings and recommendations.
- 9) The following, if any, have been properly recorded or disclosed in the financial statements:
  - a) Related party transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
  - b) Guarantees, whether written or oral, under which the County is contingently liable.
  - c) All accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates and measurements. We believe the estimates and measurements are reasonable in the circumstances, consistently applied, and adequately disclosed.
- 10) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts, or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 11) There are no—
  - a) Violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
  - b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB Statement No. 5.
  - c) Reservations or designation of fund equity that were not properly authorized and approved.
- 12) As part of your audit, you prepared the draft financial statements and related notes and schedule of expenditures of federal awards. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.
- 13) The County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 14) The County has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.






Margaret Mims  
Sheriff  
Fresno County Sheriff's Department

---

No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.

Signed: 

Title: Administrative Services Bureau Director

Date: December 18, 2008

